

A N
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F O R
Continuing *and* Amending
S E V E R A L
L A W S

HERETOFORE MADE,

Relating to His MAJESTY'S Revenue,
and for the more Effectual preventing of
Frauds in His Majesty's Customs and Ex-
cise.

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D U B L I N :

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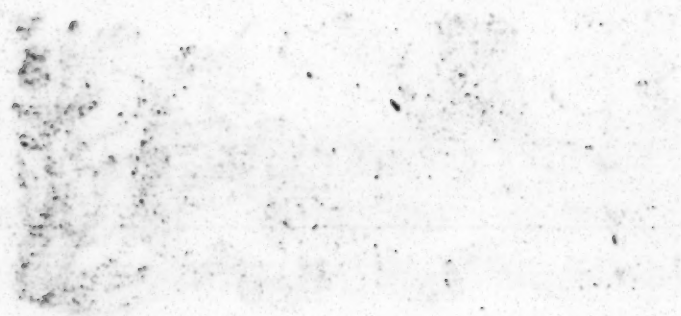
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A N
A C T
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Continuing and Amending several Laws
heretofore Made, Relating to His Majesty's
Revenue, and for the more effectual prevent-
ing of Frauds in His Majesty's Customs and
Excise.

C H A P. IX.

WH E R E A S the Several Sta-
tutes hereinafter Mentioned, have
been found to be of General Use,
but are now near Expiring ;

Be it Enacted by the King's Most
Excellent Majesty, by and with the Ad-
vice and Consent of the Lords Spiritual
and Temporal, and Commons in this Pre-
sent Parliament Assembled, and by the Au-
thority

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thority of the same, That an Act of Parliament Made in this Kingdom, in the Sixth Year of His late Majesty King George the First, Intituled, An Act for the more effectual preventing the Running of Goods, and for the further preventing Frauds Committed in His Majesty's Customs ; And One other Act of Parliament Made in this Kingdom, in the Twelfth Year of the Reign of His late Majesty King George the First, Intituled, An Act to prevent the Fraudulent and Clandestine Importing of Goods ; And also such parts of One other Act of Parliament, Made in this Kingdom, in the Seventh Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending an Act, Intituled, *An Act for the more Effectual Preventing several Frauds and Abuses, Committed in His Majesty's Customs and Excise ; And for Settling the Rates of Certain Goods and Merchandizes, not particularly Valued in the Book of Rates ; And for Continuing and Amending an Act, Intituled, An Act for the better Securing and Collecting His Majesty's Revenue ; And Also, for Preventing Frauds in the Collection thereof ; as are not Altered by an Act of Parliament Made in this Kingdom, in the Eleventh Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more effectual Preventing the Running of Goods ; And also, so much of that part of One other Act of Parliament, Made in the*

the Ninth Year of His present Majesty's
Reign, Intituled, An Act for Continuing and
Amending several Statutes, now near Expiring ;
Whereby it is Enacted, That where any Goods
Excisable, shall be Unshipped or Landed, out of
any Vessel or Boat, not Exceeding the Bur-
then of Twenty five Tuns, not being in Leak
or Wreck before due Entry made of such Vef-
sels or Boats, and of all the said Goods, at the
Custom-House or Place Allowed for Landing,
where such Vessel or Boat, shall happen to
Unship or Unlade, or at any unlawful Hours,
or without the Knowledge, Privity or Consent
of the Proper Officer or Officers, who should
have attended the Unlading of such Goods ; All
such Vessels and Boats, together with their
Tackle and Furniture, shall be Forfeited ; Which
said Forfeiture, may be Sued for and Recovered,
in such Manner and Form, as is Mentioned in
an Act Made the Fourteenth Year of the
Reign of King Charles the Second, Intituled,
*An Act for the Settling of the Excise or New
Impost, upon His Majesty, His Heirs and Suc-
cessors, according to the Book of Rates therein
Inserted ; With like Remedy of Appeal, as is
not altered or repealed by this Act ; And like-
wise such parts of One other Act of Par-
liament Made, in this Kingdom, in the
First Year of His present Majesty's Reign,
Intituled, An Act for the more effectual Pre-
venting several Frauds and Abuses Committed in
His Majesty's Customs and Excise ; and for Sett-
ling the Rates of certain Goods and Merchan-
dizes, not particularly Valued in the Book of*

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Rates; as are not Altered or Repealed, by an Act of Parliament, Made in the Third Year of His present Majesty's Reign, Intituled, An Act for the Encouragement of Tillage, and better Employment of the Poor; and also, for the more effectual putting in Execution, An Act, Intituled, *An Act to Encourage the Draining and Improving of Boggs and Unprofitable Low Grounds, and for Easing and Dispatching the Inland Carriage, and Conveyance of Goods from one Part to another within this Kingdom;* and also, For laying several Duties upon Coaches, Berlins, Chariots, Calashes, Chaises and Chairs, and upon Cards and Dice, and upon Wrought and Manufactured Gold and Silver Plate, Imported into, or Made in Ireland, for the Purposes therein Mentioned; and also, for Repealing the Duties Payable upon the Exportation of Wool, Bay-Yarn and Woollen-Yarn, out of this Kingdom for England; And likewise such Parts of one other Act of Parliament Made in this Kingdom, in the Fifth Year of His present Majesty's Reign, Intituled, An Act for the better Securing and Collecting His Majesty's Revenue; as are not Altered or Repealed, by an Act of Parliament Made in the Seventh Year of His Majesty's Reign, Intituled, An Act for Continuing and Amending an Act, Intituled, *An Act for the more Effectual Preventing several Frauds and Abuses, Committed in His Majesty's Customs and Excise; And for Settling the Rates of Certain Goods and Merchandizes not particularly Valued in the Book of Rates;* and for Continuing and

and Amending an Act, Intituled, *An Act for the better Securing and Collecting His Majesty's Revenue; And also, for Preventing Frauds in the Col-* CHAP.
lection thereof; And also such parts of said IX.

Act made in the Eleventh Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more effectual Preventing the Running of Goods; as are not Altered by an Act of Parliament Made in the Thirteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more effectual Preventing Frauds in His Majesty's Customs and Excise; and also by an Act of Parliament Made the last Session, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for the more effectual Preventing of Frauds in His Majesty's Customs and Excise; And also such parts of the said Act Made in the Thirteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more effectual preventing Frauds in His Majesty's Customs and Excise; as are not Altered by an Act of Parliament made in the Fifteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more

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effectual preventing Frauds in His Majesty's Customs and Excise; And also the said Act in the Fifteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and the more effectual preventing Frauds in His Majesty's Customs and Excise; And likewise such Parts of One other Act of Parliament Made in this Kingdom, in the Seventeenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for more effectual preventing Frauds in His Majesty's Customs and Excise; as are not Altered or Repealed by the said Act passed the last Session of Parliament, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Majesty's Customs and Excise; And also such Parts of an Act made in the Nineteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made. Relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Majesty's Customs and Excise; as are not Altered or Repealed by this Act; And Likewise such Parts of One other Act of Parliament made in this Kingdom, in the Twentieth Year of His present Majesty's Reign, Intituled, An Act for Continuing

tinuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Majesty's Customs and Excise; as are not Altered or Repealed by the said Act made and passed in the Twenty third Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Majesty's Customs and Excise; As also the said last Recited Act made in the Twenty third Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for more effectual preventing of Frauds in His Majesty's Customs and Excise, shall be and Remain in full Force for the Term of Two Years, from the respective Expirations of the said several Acts, and from thence to the End of the then next ensuing Session of Parliament.

And Whereas Distillers and Makers of Low Wines or Spirits for Sale, frequently take in Wash privately prepared, and Charge their Stills in the Officers Absence, and by such Means Run off great Quantities of Wash, Low Wines, and Spirits; For Remedy Whereof,

We it Enacted by the Authority aforesaid, That from and after the Twenty
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fifth Day of March, One thousand seven hundred and fifty two, every Distiller or Maker of Low Wines of Aqua Vitæ, Spirits, or Strong Waters for Sale, shall, Twenty four hours at least, before he, she, or they Receive any Quantity of Decayed Wine, Sugar Water, or any other Kind of Fermented Mash, into his, her, or their Custody or Still-house, give Notice, in Writing, to the Gauger or Officer of Excise who Surveys his, her, or their Work-house or Still-house, of the particular Quantity of such Decayed Wine, Sugar Water, or any other Kind of Fermented Mash, and of the Species thereof, and of the Time when he, she, or they shall intend to Receive the same into his, her, or their Custody or Still-house, upon Pain of Forfeiting, for every Offence in Receiving any such Decayed Wine, Sugar Water, or any other Kind of Fermented Mash, without giving such Notice as aforesaid, the Sum of Ten Pounds:

And Whereas Common Brethren of Beer and Ale, and Makers and Distillers of Aqua Vitæ and Strong Waters do frequently Brew and Distill on Saturday in the Evening, and on Sunday, with Intent to Defraud His Majesty of the Duties Due and Payable for the same:

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Be it Enacted by the Authority aforesaid, That from and after the Twentieth Day of March, in the Year of our Lord One thousand seven hundred and fifty two, Every Common Brewster of Beer and Ale who shall Light a Fire under his, her, or their Copper or Coppers, Pan or Pans, or other Brewing Vessels or Utensils, with Intent to Brew Beer, Ale, or Worts, between the Hours of Six of the Clock in the Afternoon on any Saturday, and Four of the Clock in the Afternoon on any Sunday, and every Distiller or Maker of Low Wines, Spirits, Aqua Vitæ, or Strong Waters, who shall Set his, her, or their Stills at Work, for the Distilling or Making any of the Liquors aforesaid, between the Hours of Six of the Clock in the Afternoon on any Saturday, and Four of the Clock in the Morning on a Monday, shall Forfeit and Loose the Sum of Five Pounds Sterling, for every Time he, she, or they shall so Light their Fires, in Order to Brew or Set their Stills at Work within the Times aforesaid.

And Whereas by an Act passed in the Nineteenth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore Made, Relating to His Majesty's Revenue, and for the more effectual preventing of Frauds in His Ma-

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And Whereas the ſaid Collectors are obliged to be ſometimes Abſent from the reſpective Places appointed for their Reſidence, in Order to hold Offices for the Receipt of His Maſteſty's Revenue of Excise and Licences, and When they come to the City of Dublin, to Paſs their Annual Accounts in His Maſteſty's Court of Exchequer, and for other neceſſary Purpoſes,

poles. are Necessitated at such Times to Trust the Receipts and Payments of such Sums as they are Accountable for, to their Clerks or other Persons Intrusted with the Collection of the same, by Reason Whereof they cannot positively swear that their said Accounts are true, as by the said Recited Act is Required. CHAP. IX.

Be it therefore Enacted by the Authority aforesaid, That so much of the said Recited Act of the Nineteenth Year of His present Majesty's Reign, as Appoints and Directs the Annexing of such Affidavit as is therein Mentioned to every Quarterly Account, sent up by the said Collectors to the Commissioners of His Majesty's Revenue, shall be, and is hereby Repealed, and that in Lieu thereof, every Collector of His Majesty's Revenue in this Kingdom, shall, to every Quarterly Account by him sent up to the said Commissioners, annex the following Oath in Writing and no other, to be by him Signed and Made before a Justice of the Peace, or Chief Magistrate of some City or Town Corporate, That is to say,

I A. B. Collector of Do Swear, that I have Carefully Perused and Examined the foregoing Account of Receipts and Payments for His Majesty's Use, for the Quarter ending the Day of last Containing Pages, and have carefully Compared

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 IX. Entries, and that the same is to the best of
 my Knowledge, Judgment and Belief, a Just and
 True Account, and contains all the Receipts
 and Payments that I as Collector am Account-
 able for within the Period of Time therein
 Comprehended, and further that the several
 Arrears returned in the said Account, are
 really Due, and Lying out uncollected as I
 Verily Believe.

And be it further Enacted by the Au-
 thority aforesaid, That all the Forfeitures
 and Penalties Incurred by this Act, other
 than such as are otherwise by this pre-
 sent Act Appointed, shall and may be
 sued for, and Recovered, Levied and Ap-
 plied in such Manner and Form, and
 by such Ways and Methods, and un-
 der such Regulations, and in such Time
 as are prescribed and Appointed, in and
 by an Act of parliament, Made in the
 fourteenth Year of the Reign of King
 Charles the Second, Intituled, An Act for
 Settling of the Excise, or new Impost upon His
 Majesty, His Heirs and Successors, according
 to the Book of Rates therein Inserted; With
 like Remedy of Appeal to the Party or
 Parties who shall think himself, or them-
 selves Agrieved or Injured, as by the said
 Act is Provided.

Provided always, And be it further En-
 acted by the Authority aforesaid, That so
 much

Georgii Secundi Regis.

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much of this Act, as is not Mentioned
to be for Continuing any former Act or
Acts, Clause or Clauses, in any former
Act or Acts, shall Continue, and be in
Force for Two Years, from the Twenty
Fifth Day of March next, and from thence
to the End of the then next Session of Par-
liament, and no longer.

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